to all intents and purposes as it would have been if made by the County Treasurer who made the sale, and in any case where a County Treasurer or his successor shall refuse to execute a deed for the conveyance of real estate sold and ratified, the Court ratifying such sale may appoint a special agent to execute such deed, upon application of the purchaser, and said agent shall act pursuant to said order; and the Court to whom the report is made shall have full power and authority in the same proceeding, on application by the County Treasurer or his successor, to compel the purchaser to comply with all or any of the terms of sale by process of attachment or other execution suited to the case, or the Court, upon such application, may direct the property purchased to be resold, at the risk of the purchaser, at such time and on such terms as the Court may direct and if the proceeds from the resale, after the payment of the expenses thereof and of all costs of the proceeding, shall not be equal to the amount of the purchase money originally bid therefor, the Court may order and direct the difference to be paid by the said purchaser, and enforce such order by execution.

[156-I. In the event that any former or preceding County Treasurer shall have failed, for any cause, to make a full report of or to take any other proceedings that might be required by law of any tax-sale or sales made by him to the Circuit Court for Kent County, in Equity, as provided for in this sub-title, then the present Treasurer or any succeeding Treasurer is hereby authorized, empowered and directed to make such report of said tax-sale or sales to the Circuit Court for Kent County, in Equity, and take such other proceedings therein as by law may be requisite which the Treasurer making said tax sale or sales should have done and was by law empowered and required so to do, and the said Court shall have such power to ratify said tax sale or sales in the same manner as if said sale or sales had been reported by the Treasurer making the same, and upon the final ratification by the Circuit Court for Kent County, in Equity, of said tax sale or sales, the said present Treasurer or any succeeding Treasurer is hereby authorized, empowered and directed to execute and deliver unto the said purchaser or purchasers, at said tax sale or sales made by such former or preceding Treasurer, a deed to said property to the purchaser thereof, and such deed shall be as good and valid in law as though it had been executed by the Treasurer making said tax-sale or sales.

[156J. The County Commissioners of Kent County are hereby authorized and empowered, in their discretion, to purchase any property for sale for the payment of taxes; provided, they shall not bid a sum greater approximately than the taxes in arrears upon said property and the interest and expenses of sale and costs, and to sell at private or public sale, and convey or lease the same, as in their judgment and discretion shall be deemed best for the interest of the County. ■

[156K. Any sale of real estate by the County Treasurer, when the owners are described as the heirs of a named person, or when the owners are described in the name of the life tenant, shall pass the title as fully and in fee simple as if such heirs, or as if the reversioners or remaindermen, were each named in the proceedings by his or their proper name; and if the purchaser of any real estate sold by the County Treasurer for payment of the taxes shall die without having secured a deed therefor, the County Treasurer or his